



American University of Antigua  
Manipal Education



September 28, 2010

Honorable Justin L. Simon  
Attorney General  
Antigua and Barbuda

Dear Attorney General Simon:

I write to follow up on the points discussed at our August 10, 2010 meeting with you, as well as prior discussions I had with the Hon. Prime Minister and Minister of Health.

During our meeting there were three issues discussed that we believe will bring a mutually beneficial resolution.

The three issues were, as I recall, the following:

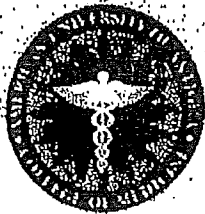
1. AUA's debt to the Free Trade Zone which we have made a partial payment on August 16, 2010.
2. AUA's refund from the government for ABST amounts to over US\$2,400,000.
3. The university's proposed plans for expansion of its campus in a number of different educational and healthcare fields and its need for additional land in order to effectuate that expansion.

AUA has indicated that it desires to obtain an additional 14 acres in the Free Trade Zone surrounding its present location to be able to expand its programs and related facilities.

It is our belief that once we are able to obtain the necessary land, we will be able to begin these projects almost immediately. This will result in the immediate creation of a minimum of 75 construction related jobs. Once construction is in full operational mode, an additional 150 to 200 construction jobs will be created.

The construction projects which will be located on the 14 additional acres include the following:

1. A 50-bed teaching hospital: The hospital will provide specialty services that are not



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presently available in Antigua. It will be used to establish a medical tourism industry and in addition will provide needed medical services to citizens of Antigua and Barbuda.

2. A distance learning facility. The facility will be used to incorporate the Manipal model for "flexible distance-learning". These distance learning programs can lead to Bachelors and Masters Degrees in a variety of fields including finance, management, business administration, as well as various certificate programs. It is believed that the distance learning model would attract students primarily from the Caribbean region, specifically from Antigua and Barbuda.

3. On-campus housing limited to new students (144 units). This will allow the university to attract additional students to its medical school.

4. A private primary school. The primary school will incorporate the software from Manipal University which is used worldwide, that was recently presented to the government of Antigua and Barbuda.

5. Classroom expansion to accommodate growth of the university's medical school students and for additional programs.

6. Parking facilities for an additional 250 cars.

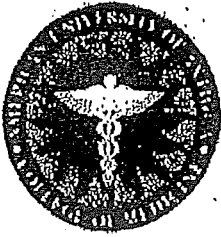
7. Storage facilities.

8. Connecting pathways between AICASA and AUA main campus

9. Additional park-like landscaping.

It is estimated that to complete the above projects, it will cost the university approximately US\$75,000,000. It will result in additional health care and educational opportunities for the citizens of Antigua and Barbuda and will also substantially increase the number of students who come from the United States and other countries outside the Caribbean region to obtain an education in Antigua.

Once all of the above projects are operational, they will result in AUA providing opportunities for permanent employment of at least an additional 150 citizens from Antigua and Barbuda. I believe the number of job opportunities, once these projects are in operation, should actually exceed 230 employment opportunities which do not include physicians who work under limited license on a temporary basis at the new teaching hospital.



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It should be noted that the university's interests in building a specialty teaching hospital in no way diminishes its interest in working out a management agreement for Mount St. John's Hospital.

As indicated above, in order to accomplish these goals we need the government to provide the university with an additional 14 acres surrounding its present campus under terms that are comparable to the time frames in the university's present agreement with the government.

The university has had some preliminary discussions with government officials from the Free Trade Zone and the Ministry of Finance. Based on these discussions, we propose that the government, rather than refund the US\$2.4 million+ owed to the university, use a portion of that money as payment for the additional land. AUA is aware that the Free Trade Zone is in immediate need of funding and will therefore provide US\$125,000 to satisfy its debt to that government entity. It is our hope that we will be able to finalize this as part of the global solution proposed above.

I have attached diagrams of the additional land requested (see attached parcels Ga, Gb, Gc, and H attached hereto).

I trust you'll agree that the above presents a unique opportunity to make Antigua and Barbuda the educational center of the Caribbean in a manner that will benefit all concerned.

I am happy to discuss further details and suggestions at your earliest convenience.

Sincerely yours,

A handwritten signature in black ink, appearing to read "Neal S. Simon", is written over the typed name.

Neal S. Simon  
President

---

**From:** Lyle Novick  
**Sent:** Tuesday, November 17, 2009 11:45 AM  
**To:** Williams, Jackie  
**Cc:** Matt Petersen; Basil Stuart  
**Subject:** FW: American University of Antigua-ABST Taxes

Just received this email from the American University of Antigua-ABST Taxes department.

Lyle S. Novick  
Manager of Financial Reporting  
American University of Antigua  
c/o GCLR, LLC  
2 Wall Street 10th Floor  
New York, NY 10005  
Tel 212.661.8899 Ext. 168  
[lnovick@auamed.org](mailto:lnovick@auamed.org)

---

**From:** Cleo T. Wallace [mailto:[cleotwallace@gmail.com](mailto:cleotwallace@gmail.com)]  
**Sent:** Tuesday, November 17, 2009 11:30 AM  
**To:** Lyle Novick; Cleo T. Wallace  
**Subject:** Fwd: American University of Antigua-ABST Taxes

Dear Mr. Lyle Novick,

In the response to your email, Mr. Doug McLaren the Director of the Antigua and Barbuda Sales Tax informed me that a letter was written to your establishment pertaining to the ABST. The Letter dated 31 August 2007 stated that Activities within the Free Trade and Processing Zone Act 1994 contains a number of provisions dealing with the treatment of licenses which I understand you to be. Section 14 (c) and (d) reproduced below allows for the importation of materials for the construction of premises and for the operations carried on within the Free Trade and Processing Zone. This would cover the direct imports and relieve them from ABST.

Section 14 Notwithstanding any law to the contrary and subject only to this Act a licensee shall during the currency of his license be - (c) exempted from the payment of taxes and other duties on the importation of machinery, equipment, spare parts, construction material and other items needed to construct and operate facilities within the free trade and processing zone. (d) exempted from payment of duty and other taxes on the importation of raw materials and other goods to be incorporated in the products produced or assembled within or to be utilized in the performance of services within the free trade and processing zone.

Section 18 of the Free Trade and Processing Zone Act 1994 allows domestic supplies of both goods and services to a licensee in the Zone to be treated as imports into the zone and exports from Antigua and Barbuda. This would cover domestic supplies into the zone and relieve them from ABST. (3) Any goods and services sold by companies within Antigua and Barbuda and sent into the Free Trade and processing Zone shall be considered as imports into the Free Trade and Processing Zone and as exports from Antigua and Barbuda.

We are therefore advising you to return to the business places to recover the ABST that was spent. When approaching the Manager you will have to provide them with the letter dated 31st August 2007 which was sent

to Mr. Basil Staart the Administration Director of the American university of Antigua, with regards to the provisions that were made.

If any problems occur you can inform me Ms. Cleo Wallace ABST Registration Supervisor, Ms. Nerissa Gomes Audit Supervisor, Everton Gonsalves, Coordinator of ABST Implementation Team or Douglas McLaren The Director of ABST.

Waiting for a quick response.

Sincerely,

\_\_\_\_\_  
Cleo Wallace  
ABST Registration Supervisor

On Tue, Nov 17, 2009 at 9:53 AM, Lyle Novick <[lnovick@auamed.org](mailto:lnovick@auamed.org)> wrote:

Ms Wallace:

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Thanks so much for all your help.

Lyle S. Novick

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[lnovick@auamed.org](mailto:lnovick@auamed.org)

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**From:** Cleo T. Wallace [<mailto:cleotwallace@gmail.com>]  
**Sent:** Tuesday, November 17, 2009 8:45 AM  
**To:** Lyle Novick  
**Subject:** Re: American University of Antigua-0409-0509

Dear Mr. Lyle Novick,

I received your emails and I am printing them now. I will deliver them to Mr. McLaren so that he can review them. On the Government Website you can print the Refund form and fill out the necessary information. You can email it to me or you can fax it to me at The Inland Revenue Department. The Fax Number is 1-268-462-3175.

Thanking you in advance

Ms. Cleo Wallace  
ABST Registration Supervisor

On Mon, Nov 16, 2009 at 2:49 PM, Lyle Novick <[lnovick@auamed.org](mailto:lnovick@auamed.org)> wrote:

Ms Wallace:

Hi:

Did you receive my emails?

Thanks

Lyle S. Novick

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**From:** Lyle Novick  
**Sent:** Monday, November 16, 2009 12:28 PM

**To:** '[CleoTWallace@gmail.com](mailto:CleoTWallace@gmail.com)'  
**Cc:** '[revenue@antigua.gov.ag](mailto:revenue@antigua.gov.ag)'

**Subject:** RE: American University of Antigua-0409-0509

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**Sent:** Monday, November 16, 2009 12:24 PM

**To:** 'CleoTWallace@gmail.com'

**Cc:** 'revenue@antigua.gov.ag'

**Subject:** American University of Antigua

Ms. Wallace:

Per your instructions, attached please find the ABST taxes backup that the American University of Antigua paid for constructions costs on our campus for the period



November 07- May 09.

The total EC Dollars paid for ABST taxes are \$4,456,649.68 and US Dollars of \$1,657,856.44.

You will receive this ABST Taxes backup in several email PDF attachments.

Please let me know that you received this email and when we will receive our refund of ABST Taxes paid.

Thanks so much for all your help and let me know if you have any questions about this ABST Taxes paid backup

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ABST Registration Supervisor

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**From:** Williams, Jackie <jwilliams@auamed.net>  
**Sent:** Tuesday, November 17, 2009 2:10 PM  
**To:** Lyle Novick  
**Cc:** Matt Petersen; Basil Stuart  
**Subject:** RE: American University of Antigua-ABST Taxes

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ABST Registration Supervisor

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---

**From:** bstuart@auamed.net  
**Sent:** Tuesday, November 17, 2009 8:04 PM  
**To:** Matt Petersen; Jackie Williams; Lyle Novick  
**Subject:** Re: American University of Antigua-ABST Taxes

When this was discussed Mr McLaren told us that the mechanism was not in place for the local vendor not to collect the tax. That some number or identification will have to be developed so the Tax department can issue to the school so the vendor can use so the tax department can identify the company that is exempted

Sent from my BlackBerry® wireless device from LIME.

---

**From:** "Matt Petersen" <mpetersen@auamed.org>  
**Date:** Tue, 17 Nov 2009 17:39:52 -0500  
**To:** Jackie Williams<jwilliams@auamed.net>; Lyle Novick<lnovick@AUAMED.ORG>  
**Cc:** Basil Stuart<bstuart@auamed.net>  
**Subject:** RE: American University of Antigua-ABST Taxes

Group – we need an accounting of the abst spent to date asap. Pls also provide the below mentioned letter

---

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**Subject:** Fwd: American University of Antigua-ABST Taxes

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In the response to your email, Mr. Doug McLaren the Director of the Antigua and Barbuda Sales Tax informed me that a letter was written to your establishment pertaining to the ABST. The Letter dated 31 August 2007 stated that Activities within the Free Trade and Processing Zone Act 1994 contains a number of provisions dealing with the treatment of licenses which I understand you to be. Section 14 (c) and (d) reproduced below allows for the importation of materials for the construction of premises and for the operations carried on within the Free Trade and Processing Zone. This would cover the direct imports and relieve them from ABST.

Section 14 Notwithstanding any law to the contrary and subject only to this Act a licensee shall during the currency of his licence be - (c) exempted from the payment of taxes and other duties on the importation of machinery, equipment, spare parts, construction material and other items needed to construct and operate facilities within the free trade and processing zone. (d) exempted from payment of duty and other taxes on the importation of raw materials and other goods to be incorporated in the products produced or assembled within or to be utilized in the performance of services within the free trade and processing zone.

Section 18 of the Free Trade and Processing Zone Act 1994 allows domestic supplies of both goods and services to a licensee in the Zone to be treated as imports into the zone and exports from Antigua and Barbuda. This would cover domestic supplies into the zone and relieve them from ABST. (3) Any goods and services sold by companies within Antigua and Barbuda and sent into the Free Trade and processing Zone shall be considered as imports into the Free Trade and Processing Zone and as exports from Antigua and Barbuda.

We are therefore advising you to return to the business places to recover the ABST that was spent. When approaching the Manager you will have to provide them with the letter dated 31st August 2007 which was sent to Mr. Basil Stuart the Administration Director of the American University of Antigua, with regards to the provisions that were made.

If any problems occur you can inform me Ms. Cleo Wallace ABST Registration Supervisor, Ms. Nerissa Gomes Audit Supervisor, Everton Gonsalves, Coordinator of ABST Implementation Team or Douglas McLaren The Director of ABST.

Waiting for a quick response.

Sincerely,

---

Cleo Wallace  
ABST Registration Supervisor

On Tue, Nov 17, 2009 at 9:53 AM, Lyle Novick <[lnovick@auamed.org](mailto:lnovick@auamed.org)> wrote:

Ms Wallace:

Could you please provide me the link or the website address so I can get this refund form.

Thanks so much for all your help.

Lyle S. Novick

Manager of Financial Reporting  
American University of Antigua  
c/o GCLR, LLC  
2 Wall Street 10th Floor

New York, NY 10005  
Tel 212.661.8899 Ext. 168

[lnovick@auamed.org](mailto:lnovick@auamed.org)

---

**From:** Cleo T. Wallace [mailto:[cleotwallace@gmail.com](mailto:cleotwallace@gmail.com)]  
**Sent:** Tuesday, November 17, 2009 8:45 AM  
**To:** Lyle Novick  
**Subject:** Re: American University of Antigua-0409-0509

Dear Mr. Lyle Novick,

I received your emails and I am printing them now. I will deliver them to Mr. McLaren so that he can review them. On the Government Website you can print the Refund form and fill out the necessary information. You can email it to me or you can fax it to me at The Inland Revenue Department. The Fax Number is 1-268-462-3175.

Thanking you in advance

Ms. Cleo Wallace  
ABST Registration Supervisor

On Mon, Nov 16, 2009 at 2:49 PM, Lyle Novick <[lnovick@auamed.org](mailto:lnovick@auamed.org)> wrote:

Ms Wallace:

Hi:

Did you receive my emails?

Thanks

Lyle S. Novick

Manager of Financial Reporting  
American University of Antigua  
c/o GCLR, LLC  
2 Wall Street 10th Floor

New York, NY 10005  
Tel 212.661.8899 Ext. 168

[lnovick@auamed.org](mailto:lnovick@auamed.org)

---

**From:** Lyle Novick  
**Sent:** Monday, November 16, 2009 12:28 PM

**To:** 'CleoTWallace@gmail.com'  
**Cc:** 'revenue@antigua.gov.ag'

**Subject:** RE: American University of Antigua-0409-0509

Lyle S. Novick

Manager of Financial Reporting  
American University of Antigua  
c/o GCLR, LLC  
2 Wall Street 10th Floor

New York, NY 10005  
Tel 212.661.8899 Ext. 168

[lnovick@auamed.org](mailto:lnovick@auamed.org)

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**From:** Lyle Novick  
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**To:** 'CleoTWallace@gmail.com'  
**Cc:** 'revenue@antigua.gov.ag'  
**Subject:** RE: American University of Antigua-0209-0409 ABST Taxes backup

Lyle S. Novick

Manager of Financial Reporting  
American University of Antigua  
c/o GCLR, LLC  
2 Wall Street 10th Floor

New York, NY 10005  
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[lnovick@auamed.org](mailto:lnovick@auamed.org)

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**Subject:** RE: American University of Antigua-9/08-2/09 ABST Taxes backup

Lyle S. Novick

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Lyle S. Novick

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[lnovick@auamed.org](mailto:lnovick@auamed.org)

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**From:** Lyle Novick  
**Sent:** Monday, November 16, 2009 12:24 PM  
**To:** 'CleoTWallace@gmail.com'  
**Cc:** 'revenue@antigua.gov.ag'  
**Subject:** American University of Antigua

Ms. Wallace:

Per your instructions, attached please find the ABST taxes backup that the American University of Antigua paid for constructions costs on our campus for the period

November 07- May 09.

The total EC Dollars paid for ABST taxes are \$4,456,649.68 and US Dollars of \$1,657,856.44.

You will receive this ABST Taxes backup in several email PDF attachments.

Please let me know that you received this email and when we will receive our refund of ABST Taxes paid.

Thanks so much for all your help and let me know if you have any questions about this ABST Taxes paid backup

Lyle S. Novick

Manager of Financial Reporting  
American University of Antigua



c/o GCLR, LLC  
2 Wall Street 10th Floor

New York, NY 10005  
Tel 212.661.8899 Ext. 168

[lnovick@auamed.org](mailto:lnovick@auamed.org)

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--  
Cleo Wallace  
ABST Registration Supervisor

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**From:** Corey Greenberg  
**Sent:** Thursday, December 10, 2009 3:34 PM  
**To:** Basil Stuart; Barrymore Warren; Antony Roche; Nagesha, A.S.  
**Cc:** Matt Petersen  
**Subject:** FW: American University of Antigua-ABST Taxes  
**Attachments:** abst tax letter.pdf  
  
**Importance:** High

Gentlemen  
TOP URGENT

Please read the below. Any bills you have on hand, in process, and pending payment, DO NOT PAY ANY ABST. If we have paid ABST this should be deducted from the balances open or future pending bills. If you have any questions please contact me or Matt.

Thanks

Corey Greenberg  
Chief Operating Officer  
AUA College of Medicine  
C/O Greater Caribbean Learning Center  
New York, NY 10005  
Tel: 212-661-8899 ext. 121  
Fax: 646-390-4943

---

**From:** Matt Petersen  
**Sent:** Wednesday, December 09, 2009 12:31 PM  
**To:** Corey Greenberg; Basil Stuart; Leonard Sclafani; Williams, Jackie; M Prabhusms; Dr. Peter Bell; Neal Simon  
**Subject:** FW: American University of Antigua-ABST Taxes

Group - Pls find the below email as well as the attached letter – which instructs us how to approach vendors going forward with regard to ABST. It appears that now the mechanism is in place to avoid this deduction at the time of purchase – rather than request a reimbursement..

M

---

**From:** Lyle Novick  
**Sent:** Wednesday, December 09, 2009 10:58 AM  
**To:** Matt Petersen  
**Subject:** FW: American University of Antigua-ABST Taxes

Matt:

Here is the information, you requested.

Lyle S. Novick  
Manager of Financial Reporting  
American University of Antigua  
c/o GCLR, LLC  
2 Wall Street 10th Floor  
New York, NY 10005  
Tel 212.661.8899 Ext. 168

[lnovick@auamed.org](mailto:lnovick@auamed.org)

---

**From:** Cleo T. Wallace [mailto:[cleotwallace@gmail.com](mailto:cleotwallace@gmail.com)]  
**Sent:** Tuesday, November 17, 2009 11:30 AM  
**To:** Lyle Novick; Cleo T. Wallace  
**Subject:** Fwd: American University of Antigua-ABST Taxes

Dear Mr. Lyle Novick,

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Waiting for a quick response.

Sincerely,

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ABST Registration Supervisor

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Ms Wallace:

Could you please provide me the link or the website address so I can get this refund form.

Thanks so much for all your help.

Lyle S. Novick

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[lnovick@auamed.org](mailto:lnovick@auamed.org)

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**From:** Cleo T. Wallace [mailto:[cleotwallace@gmail.com](mailto:cleotwallace@gmail.com)]  
**Sent:** Tuesday, November 17, 2009 8:45 AM  
**To:** Lyle Novick  
**Subject:** Re: American University of Antigua-0409-0509

Dear Mr. Lyle Novick,

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Thanking you in advance

Ms. Cleo Wallace  
ABST Registration Supervisor

On Mon, Nov 16, 2009 at 2:49 PM, Lyle Novick <[lnovick@auamed.org](mailto:lnovick@auamed.org)> wrote:

Ms Wallace:

Hi:

Did you receive my emails?

Thanks

Lyle S. Novick

Manager of Financial Reporting  
American University of Antigua  
c/o GCLR, LLC  
2 Wall Street 10th Floor

New York, NY 10005  
Tel 212.661.8899 Ext. 168

[lnovick@auamed.org](mailto:lnovick@auamed.org)

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**From:** Lyle Novick

**Sent:** Monday, November 16, 2009 12:28 PM

**To:** 'CleoTWallace@gmail.com'

**Cc:** 'revenue@antigua.gov.ag'

**Subject:** RE: American University of Antigua-0409-0509

Lyle S. Novick

Manager of Financial Reporting  
American University of Antigua  
c/o GCLR, LLC  
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New York, NY 10005  
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[lnovick@auamed.org](mailto:lnovick@auamed.org)

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**Subject:** RE: American University of Antigua-9/08-2/09 ABST Taxes backup

Lyle S. Novick

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[lnovick@auamed.org](mailto:lnovick@auamed.org)

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**From:** Lyle Novick

**Sent:** Monday, November 16, 2009 12:24 PM

**To:** 'CleoTWallace@gmail.com'

**Cc:** 'revenue@antigua.gov.ag'

**Subject:** American University of Antigua

Ms. Wallace:

Per your instructions, attached please find the ABST taxes backup that the American University of Antigua paid for constructions costs on our campus for the period

November 07- May 09.

The total EC Dollars paid for ABST taxes are \$4,456,649.68 and US Dollars of \$1,657,856.44.

You will receive this ABST Taxes backup in several email PDF attachments.

Please let me know that you received this email and when we will receive our refund of ABST Taxes paid.

Thanks so much for all your help and let me know if you have any questions about this ABST Taxes paid backup

Lyle S. Novick

Manager of Financial Reporting  
American University of Antigua  
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Cleo Wallace  
ABST Registration Supervisor

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Cleo Wallace  
ABST Registration Supervisor

---

**From:** Roche, Antony <colantony@auamed.net>  
**Sent:** Friday, December 11, 2009 5:15 PM  
**To:** Matt Petersen; Prabhu Marudheri  
**Cc:** Leonard Sclafani; Corey Greenberg  
**Subject:** RE: Overdue Payments

Dear Matt/Prabhu,

Please deduct the ABST component from the payments passed, which does includes this element. However, I would suggest not to deduct the amount of EC\$ 39,000.00 paid to other contractors for debris clearance from these payment applications, since these are payments against other contracts and not forming part of the main contract. Leewards is continuing to progress works from all the contracts, including the snags from the main contract. I would also like to inform you that, we still have a retention amount due to LC amounting to approximately EC\$560,000.00, wherefrom, this amount could be deducted at the appropriate time.

Request to clear the payments due less the ABST element as we still need to get small works progressed to our interest at this stage.

Regards,

Lt Col Roche Antony  
General Manager- Project  
AUA, College of Medicine  
email: [colantony@auamed.net](mailto:colantony@auamed.net)  
Tel: 268 481-8918  
Mobile: 268 764- 4915  
Fax: 268 481-8924

---

**From:** Matt Petersen [mailto:[mpetersen@auamed.org](mailto:mpetersen@auamed.org)]  
**Sent:** Friday, December 11, 2009 5:56 PM  
**To:** Prabhu Marudheri; Roche, Antony  
**Cc:** Leonard Sclafani; Greenberg, Corey  
**Subject:** RE: Overdue Payments

Group – we should also be deducting ABST as per my prior mail

---

**From:** Prabhu Marudheri  
**Sent:** Friday, December 11, 2009 4:49 PM  
**To:** Antony Roche  
**Cc:** Matt Petersen; Leonard Sclafani; Corey Greenberg  
**Subject:** RE: Overdue Payments

Col.,

We have to charge Leeward for a payment we made another vendor to clear up south end work in the amount of EC\$39,000. Please advice if there is any other recoverables.

---

**From:** Roche, Antony [mailto:[colantony@auamed.net](mailto:colantony@auamed.net)]  
**Sent:** Friday, December 11, 2009 4:43 PM  
**To:** Prabhu Marudheri

**Cc:** Matt Petersen; Leonard Sclafani; Corey Greenberg  
**Subject:** FW: Overdue Payments

Prabhu,

Request clarification on the subject at the earliest.

Lt Col Roche Antony  
General Manager- Project  
AUA, College of Medicine  
email: [colantony@ayamed.net](mailto:colantony@ayamed.net)  
Tel: 268 481-8918  
Mobile: 268 764- 4915  
Fax: 268 481-8924

---

**From:** Paul Webster [mailto:[paul@leeward.ag](mailto:paul@leeward.ag)]

**Sent:** Friday, December 11, 2009 4:48 PM

**To:** Nagesha, A.S.

**Cc:** 'Sandra Persaud'; 'Andy Green'; McCary, Kibian; Laxmikant.Jorapur.; Prabhu Marudheri; Greenberg, Corey; Roche, Antony

**Subject:** FW: Overdue Payments

Nagesh

The following payments as approved by AUA are still unpaid and now excessively overdue, I kindly request you give this your immediate attention and advise when these payments will be received.

Doors & Windows:	EC\$ 25,459.07	<u>30 days overdue</u>
Floor Tiling:	EC\$ 42,487.79	<u>7 days overdue</u>
Toilet Fixtures:	EC\$ 29,586.38	<u>30 days overdue</u>

There are also a number of retentions due for payment next week as applied for on 23<sup>rd</sup> November please can you confirm these will be released.

Kind Regards

Paul Webster  
Quantity Surveyor.

**LEEWARD CONSTRUCTION COMPANY LIMITED.**

ALL SAINT'S ROAD, P.O.BOX 1400, ST. JOHNS, ANTIGUA

MAIL: [paul@leeward.ag](mailto:paul@leeward.ag)

OFFICE: (268) 462-0071

CELL: (268) 729-0084

FAX: (268) 462-4868

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**From:** Williams, Jackie <jwilliams@auamed.net>  
**Sent:** Tuesday, December 22, 2009 11:38 AM  
**To:** Matt Petersen  
**Cc:** Don Eckert; Lyle Novick; Basil Stuart  
**Subject:** FW: ABST notice to vendors  
**Attachments:** ABST Letters to Vendors.doc

Letter attached

---

**From:** Williams, Jackie  
**Sent:** Tuesday, December 22, 2009 12:09 PM  
**To:** Peterson, Matt  
**Cc:** Eckert, Don; 'Lyle Novick'; Stuart, Basil  
**Subject:** ABST notice to vendors

Matt,

Attached is a letter which we propose to send to about 100 vendors to whom we have paid ABST over the years. Please approve the dispatch of these letters.

Regards,

Jackie Ferracho Williams  
Campus Financial Controller  
American University of Antigua- College of Medicine  
Tel: 268-481-8855  
Cell: 268-764-3989  
Fax: 268-481-8898



AMERICAN UNIVERSITY OF ANTIGUA  
COLLEGE OF MEDICINE

Jabberwock Road  
P.O. Box W - 1451  
St. John's, Antigua, West Indies  
Telephone: 268 - 481 - 8888  
Fax: 268 - 481 - 8880  
Website: [www.auamed.org](http://www.auamed.org)

December 22, 2009

The Manager  
Cable & Wireless  
St. Johns  
Antigua

Exemption from future ABST payments

Dear Sir/Madam,

This letter serves to advise you, that by virtue of its location in the Free Trade and Processing Zone in Coolidge, and upon the advice of the ABST Division of the Inland Revenue, the American University of Antigua (AUA) is not required to pay ABST on goods and services procured locally in Antigua and Barbuda.

The attached letter provides the basis for this treatment now that the new campus is open and the entire operation of AUA is now located at the Free Trade Zone.

Please be advised that with effect from January 2010, AUA will not pay the ABST component of any bills received. We have also received very recent directives from the ABST Division of Inland Revenue towards this end.

We recommend that you contact Mr. McLaren or Miss Cleo Wallace of the ABST Division of Inland Revenue for confirmation of AUA's exempt status.

We look forward to your continued cooperation with AUA and wish you and your company, season's greetings and a successful new year.

Sincerely yours,

Basil Stuart  
Director of Administration

Head office:  
501, Fifth Avenue, Suite 1600, New York, NY 10017  
Telephone: 1-212-661-8899 Fax: 1-212-661-8864  
<http://www.auamed.org>



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**From:** Leonard Sclafani  
**Sent:** Wednesday, December 23, 2009 3:38 PM  
**To:** Matt Petersen; Lyle Novick; Jackie Williams; Basil Stuart; Corey Greenberg  
**Cc:** Neal Simon  
**Subject:** RE: ABST notice to vendors

There are several grammatical errors in the document that I have taken the liberty of correcting. Please stand by for the corrected document.

*Leonard A. Sclafani, Esq.*  
V.P. & General Counsel

AMERICAN UNIVERSITY OF ANTIGUA  
c/o GCLR, LLC.  
Two Wall Street, 5th Floor  
New York, NY 10005  
(212) 661-8899 ext. 187 (office)  
(212) 949-6310 (fax)

---

**From:** Matt Petersen  
**Sent:** Wednesday, December 23, 2009 12:45 PM  
**To:** Lyle Novick; Jackie Williams; Leonard Sclafani; Basil Stuart; Corey Greenberg  
**Cc:** Neal Simon  
**Subject:** FW: ABST notice to vendors

Looks good to me

---

**From:** Lyle Novick  
**Sent:** Wednesday, December 23, 2009 9:33 AM  
**To:** Matt Petersen  
**Cc:** Jackie Williams  
**Subject:** FW: ABST notice to vendors

Matt:

Could you please approve Jackie's ABST letter so the letter can be mailed to the vendors as soon as possible.

Thanks

Lyle S. Novick  
Manager of Financial Reporting  
American University of Antigua  
c/o GCLR, LLC  
2 Wall Street 10th Floor  
New York, NY 10005  
Tel 212.661.8899 Ext. 168  
[lnovick@auamed.org](mailto:lnovick@auamed.org)

---

**From:** Williams, Jackie [<mailto:jwilliams@auamed.net>]  
**Sent:** Wednesday, December 23, 2009 9:00 AM  
**To:** Lyle Novick  
**Subject:** FW: ABST notice to vendors

Lyle,

I'm still awaiting a response from Matt. I would like to start sending out these letters this week, if he approves.

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American University of Antigua- College of Medicine  
Tel: 268-481-8855  
Cell: 268-764-3989  
Fax: 268-481-8898

---

**From:** Leonard Sclafani  
**Sent:** Wednesday, December 23, 2009 4:19 PM  
**To:** Regina W. Seward  
**Subject:** FW: ABST notice to vendors  
**Attachments:** ABST Letters to Vendors.doc

*Leonard P. Sclafani, Esq.*  
V.P. & General Counsel

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(212) 661-8899 ext. 187 (office)  
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**To:** Lyle Novick; Jackie Williams; Leonard Sclafani; Basil Stuart; Corey Greenberg  
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Tel 212.661.8899 Ext. 168  
[lnovick@auamed.org](mailto:lnovick@auamed.org)

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December 22, 2009

The Manager  
Cable & Wireless  
St. Johns  
Antigua

**Exemption from future ABST payments**

Dear Sir/Madam,

This letter serves to advise you, that by virtue of its location in the Free Trade and Processing Zone in Coolidge, and upon the advice of the ABST Division of the Inland Revenue, the American University of Antigua (AUA) is not required to pay ABST on goods and services procured locally in Antigua and Barbuda.

The attached letter provides the basis for this treatment now that the new campus is open and the entire operation of AUA is now located at the Free Trade Zone.

Please be advised that with effect from January 2010, AUA will not pay the ABST component of any bills received. We have also received very recent directives from the ABST Division of Inland Revenue towards this end.

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